



County of Los Alamos

Los Alamos, NM 87544
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Minutes

County Council – Special Session

*David Izraelevitz, Council Chair; Christine Chandler, Vice Chair;
James T. Chrobocinski, Antonio Maggiore, Susan O'Leary
Rick Reiss and Pete Sheehey, Councilors*

Monday, March 5, 2018

6:00 PM

Council Chambers – 1000 Central Avenue
TELEVISED

1. OPENING/ROLL CALL

Councilor Izraelevitz, called the meeting to order at 6:01 p.m.

The following Councilors were in attendance:

Present: 6 - Councilor Izraelevitz, Councilor Chandler, Councilor Maggiore, Councilor O'Leary,
Councilor Reiss, and Councilor Sheehey

Absent: 1 - Councilor Chrobocinski

2. PLEDGE OF ALLEGIANCE

Led by: All

3. PUBLIC COMMENT

None.

4. APPROVAL OF AGENDA

A motion was made by Councilor Chandler, seconded by Councilor Maggiore, that the Agenda be approved as presented.

The motion passed by acclamation with the following vote:

Yes: 6 - Councilor Izraelevitz, Councilor Chandler, Councilor Maggiore, Councilor O'Leary,
Councilor Reiss, and Councilor Sheehey

Absent: 1 - Councilor Chrobocinski

5. BUSINESS

- A. Discussion and Possible Action Relating to Allegations of Improprieties Involving Regional Coalition of LANL Communities' Travel Expenditures and Related Issues Including the Los Alamos County's Role in Reviewing and Disclosing Such Issues

Mr. Harry Burgess, County Manager, spoke.
Mr. Steven Lynne, Deputy County Manager, spoke.
Mr. Alvin Leaphart, County Attorney, spoke.

Public Comment:

Mr. Brady Burke, 2310 39th Street, spoke.
Ms. Lisa Shin, 637 47th Street, spoke.
Mr. Mike Wheeler, 1855 Los Pueblos, spoke.

A motion was made by Councilor Chandler, seconded by Councilor Reiss, that the Friday, March 2nd email from Alvin to Councilor O'Leary with copy to James Chrobocinski and entire the Council be deemed a public record, and available for inspection by anyone who chooses to see it.

Mr. Alvin Leaphart, County Attorney, spoke.

The motion passed with the following vote:

Yes: 6 - Councilor Izraelevitz, Councilor Chandler, Councilor Maggiore, Councilor O'Leary, Councilor Reiss, and Councilor Sheehey

Absent: 1 - Councilor Chrobocinski

A motion was made by Councilor Izraelevitz, seconded by Councilor Chandler, that the County Attorney engage with outside counsel to investigate allegations of improprieties involving the RCLC travel expenditures and related issues, including the Los Alamos County's role in reviewing and disclosing such issues.

Mr. Alvin Leaphart, County Attorney, spoke.
Mr. Harry Burgess, County Manager, spoke.

RECESS

Councilor Izraelevitz called for a recess at 7:55 pm and reconvened at 8:09 pm.

A SUBSTITUTE motion was made by Councilor Chandler, seconded by Councilor Reiss, that the County Attorney engage with outside counsel to investigate the allegations outlined in Councilors O'Leary and Chrobocinski's complaint and that outside counsel return to the County Council with an investigative plan.

The procedural motion to consider the SUBSTITUTE motion passed by acclamation.

Mr. Alvin Leaphart, County Attorney, spoke.

After further discussion, the SUBSTITUTE motion was *amended*.

The SUBSTITUTE motion was *amended*, made by Councilor Chandler, seconded by Councilor Reiss, that the County Attorney engage with outside counsel to investigate the allegations outlined in Councilors O'Leary and Chrobocinski's complaint and that outside counsel return to the County Council with an investigative plan by April 3rd.

The SUBSTITUTE motion as *amended*, passed with the following vote:

Yes: 6 - Councilor Izraelevitz, Councilor Chandler, Councilor Maggiore, Councilor O'Leary, Councilor Reiss, and Councilor Sheehey

Absent: 1 - Councilor Chrobocinski

6. PUBLIC COMMENT

None.

7. ADJOURNMENT

The meeting adjourned at 8:20 p.m.

INCORPORATED COUNTY OF LOS ALAMOS

David Izraelevitz, Council Chair

Attest:

Naomi D. Maestas, County Clerk

Meeting Transcribed by: Francella M. Montoya, Senior Deputy Clerk

Memorandum

TO: Harry Burgess, County Manager
 FR: Helen Perraglio, Chief Financial Officer
 David Griego, Senior Management Analyst
 DATE: February 21, 2018
 RE: Regional Coalition of LANL Communities (RCLC) Review

COUNTY COUNCIL

David Izraelvitz
 Council Chair

Chris Chandler
 Council Vice-Chair

COUNCILORS

James A. Chrobocinski

Antonio Maggiore

Susan O'Leary

Rick Reiss

Pete Sheehy

COUNTY MANAGER

Harry Burgess

Per your request, we have performed a review of payments from RCLC with Los Alamos County as fiscal agent, to ANDREA ROMERO CONSULTING, LLC for fiscal year 2017 to date, with a focus on reimbursable payments. We have also reviewed reimbursement payments to ALICE LUCERO and the CITY OF SANTA FE as these were the only other reimbursements paid out during the timeframe of this review.

Below is a summary of the scope, procedures performed, findings noted, and recommendations from our office.

I. SCOPE:

1. Conduct detailed audit of all payments for this fiscal year and prior fiscal year comparing the totals paid to the estimated totals that should have been paid to ANDREA ROMERO CONSULTING, LLC.
2. Conduct detailed audit of all payments for this fiscal year and prior fiscal year comparing the totals paid to the estimated totals that should have been paid to ALICE LUCERO.
3. Conduct detailed audit of all payments for this fiscal year and prior fiscal year comparing the totals paid to the estimated totals that should have been paid to CITY OF SANTA FE.

II. PROCEDURES:

1. Pulled all reimbursement payments and attached supporting documentation from July 1, 2016 – February 1, 2018.
2. Reviewed ANDREA ROMERO CONSULTING, LLC Agreement No. 16-01, for Executive Director Services for the RCLC.

3. Reviewed RCLC Resolution No. 2012-03, Regional Coalition Travel Policies and Budget.
4. Reviewed Resolution No. 2012-01, Bylaws of the RCLC, and Proposed Changes to RCLC Bylaws that may have been adopted at a later date (no adoption date noted).
5. Reviewed the Joint Powers Agreement (JPA) establishing the RCLC.
6. Reviewed a sample of minutes from RCLC meetings to seek clarification on certain items.
7. Compared fourteen (14) payments for Reimbursable Expenses submitted by ANDREA ROMERO CONSULTING, LLC for compliance with Agreement No. 16-01, and RCLC Resolution No. 2012-03 for the time period noted above.
8. Pulled a sample of three (3) regular payments to ANDREA ROMERO CONSULTING, LLC out of nineteen (19) for the time period noted above for review of compliance with Agreement No. 2012-03.
9. Compared two (2) payments for Reimbursable Expenses submitted by ALICE LUCERO for compliance with Agreement No. 16-01, and RCLC Resolution No. 2012-03 for the time period noted above.
10. Compared three (3) payments for Reimbursable Expenses submitted by CITY OF SANTA FE for compliance with Agreement No. 16-01, and RCLC Resolution No. 2012-03 for the time period noted above.

III. FINDINGS:

1. Overall – we found issues with all nineteen (19) reimbursable payments referenced in Section II. 7, 9, and 10 above. In general, the Travel Policies in Resolution No. 2012-03, were not followed in the following manner:
 - a. No documentation of pre-authorization of out of state travel reimbursement requests were included with supporting documentation as required in Section IV, Authorization for Travel and Training, "A staff member may incur expenses for pre-approved training programs, conferences, and professional meetings... for out of state travel and training... approval is required by the Board". These may have been included in meeting minutes, but were not provided as support for reimbursement.
 - b. Actual meal receipts were provided in lieu of per diem allowances for meals. Refer to Section VII. a) Per Diem Meal Allowance, page 5, in which all claims for meal reimbursements should have been submitted via approved meal allowance rates.
 - c. We could not locate language in either resolution or agreement that would allow for the submission of meal reimbursements paid for business associates or for certain Board events and functions.

Several claims of this nature did not include itemized receipts, or were not substantiated with pre-authorized approvals.

2. Direct violation of Resolution 2012-03, Section VIII., Specifically Prohibited Expenses:

- a. One (1) instance in which a reimbursement of alcoholic beverages was submitted and paid. In another instance, we later discovered an itemized receipt for the Bull Ring that was not attached to supporting documentation we audited, but which also appears to have included alcoholic beverages.
- b. We noted a purchase of twelve (12) Major League Baseball tickets that should have been prohibited entertainment and recreation expenses.
- c. There were several other reimbursements that we could not ascertain whether they were direct violations or not due to a lack of itemized meal receipts provided, (i.e. no supporting detail of items purchased).

3. Summary of Audit Review and Adjustments:

- a. Please refer to Attachment A1-A5 – Review and Compliance Matrix for ANDREA ROMERO CONSULTING, LLC. This is a summary of what we considered to be allowable versus disallowed reimbursements. In several cases, ANDREA ROMERO CONSULTING, LLC miscalculated claims, or Los Alamos County inadvertently missed a payment for a claim that was submitted. The Matrix captures the net effect of the errors.

Total Reimbursable Claims as Approved and Paid totaled \$29,099.74. Summary of Claims as Audited and Recommended for Adjustment totaled \$26,852.84. Therefore we believe that RCLC is owed \$2,246.90 back in order to remedy non-compliance with the Travel Policies. However, we do not know if ANDREA ROMERO CONSULTING, LLC was reimbursed any per diem or if there were other circumstances in which these would not be considered for reimbursement (for example, deduction for meals that may have been provided by a conference or meals paid for by someone else other than ANDREA ROMERO CONSULTING, LLC).

- b. Please refer to Attachment B1-B5 – Review and Compliance Matrix for ALICE LUCERO. This is a summary of what we considered to be allowable versus disallowed reimbursements. The Matrix captures the net effect of the errors.

Total Reimbursable Claims as Approved and Paid totaled \$4,013.43. Summary of Claims as Audited and Recommended for

Adjustment totaled \$4,424.97. Therefore we believe that ALICE LUCERO may be owed \$411.54 in order to remedy non-compliance with the Travel Policies. However, we do not know if Board Member Alice Lucero was reimbursed any per diem by the City of Espanola, or if there were other circumstances in which these would not be considered for reimbursement (for example, deduction for meals that may have been provided by a conference or meals paid for by someone else other than ALICE LUCERO).

- c. Please refer to Attachment C1-C5 – Review and Compliance Matrix for CITY OF SANTA FE. This is a summary of what we considered to be allowable versus disallowed reimbursements. The Matrix captures the net effect of the errors.

Total Reimbursable Claims as Approved and Paid totaled \$4,637.68. Summary of Claims as Audited and Recommended for Adjustment totaled \$5,063.11. Therefore we believe that CITY OF SANTA FE may be owed \$425.43 in order to remedy non-compliance with the Travel Policies. However, we do not know if Board Member Javier Gonzales was reimbursed any per diem by the CITY OF SANTA FE, or if there were other circumstances in which these would not be considered for reimbursement (for example, deduction for meals that may have been provided by a conference or meals paid for by someone else other than the CITY OF SANTA FE).

4. There was no language located in the Bylaws under Resolution No. 2012-01 or in the Proposed Changes to RCLC Bylaws, the Travel Policies and Budget under Resolution No. 2012-03, or within the JPA that gives the Fiscal Agent responsibility for approval of expenditures. We found conflicting language in the services agreement under Section C., 2. with ANDREA ROMERO CONSULTING, LLC that states "Contractor shall submit itemized monthly invoices to the County of Los Alamos...".
 - a. All reimbursements submitted for payment were provided to the Fiscal Agent, Los Alamos County primarily, who then sought approval from the Treasurer of RCLC. All invoices were signed by Andrea Romero, and County staff attached email approvals by the RCLC Treasurer for these payments. County staff also notated approval for payment for submission through the Los Alamos County Accounts Payable office.
 - b. After review of Meeting Minutes of the RCLC dated August 17, 2012, Los Alamos County staff recommended the Board authorize an individual/s to authorize expenditures for the RCLC. The minutes state that the board decided a long-term financial policy needed to be drafted. We did not locate any such policy during the review. The only language that provides responsibility over

disbursements was located Under Article III. Section F., Number 3., in that the Secretary/Treasurer, "Shall have oversight of Regional Coalition funds and assets. He/she shall review accounts of receipts, disbursements and deposits of all Regional Coalition monies...". Also, the language in item F. within the Proposed Changes to Bylaws, if adopted, remained the same. It appears there may have been a misunderstanding of who was responsible for thorough review and authorization of payments from the RCLC which could have contributed to the disallowed expenses being paid.

5. We discovered that reimbursable expenses paid in the Calendar Year 2016 were not included as non-employee compensation on the Form 1099-MISC issued to ANDREA ROMERO CONSULTING, LLC, as these had been erroneously flagged in the vendor maintenance record.
 - a. Upon further review it appears that Los Alamos County staff thought the reimbursements were not subject to 1099 reporting requirements because they were called out separately in the services agreement, and are normally not included for employees. However, because ANDREA ROMERO CONSULTING, LLC is not an employee of the RCLC, all payments including reimbursements are considered non-employee compensation for 1099 reporting purposes.

IV. RECOMMENDATIONS:

Los Alamos County Finance staff recommends the RCLC Board consider the following recommendations and possible action:

1. To ensure compliance with the Travel Policy, all Board Members and Staff, including Contract Staff that may be affected by the policy, should certify they have been presented with the policy and have read it in its entirety.
 - a. The Board might also consider excluding Contract Staff under the scope of the Travel Policy, and address Travel Reimbursements under the contractor's services agreement directly.
2. The Travel Policy should be signed by the Secretary/Treasurer.
3. Travel Policy language should be reviewed and revised as necessary to eliminate any possible language that may be unclear or contradictory, and further specify that actual meal reimbursements are disallowed under this policy.
4. The Board should adopt a separate Discretionary Expense Policy as supported by Article II, Section D of the Bylaws. The policy should include specific language regarding authorized expenditures for specific RCLC events, such as Board meetings, refreshments, snacks, or special events. Currently, there is no policy language that supports the reimbursement of

the Executive Director for these types of expenses. This would avoid reimbursements of this nature to be considered under the Travel Policy – we recommend keeping those policies separate.

5. In reference to Section IV, 4 above, establish spending limits and restrictions, and specifically state expenditures that are disallowed.
6. Travel Reimbursement Forms should be developed and approved by the RCLC Board and incorporated into travel reimbursement procedures. Travel reimbursement request forms will establish internal controls and minimize the risk of non-compliance.
7. In order to avoid any conflicting travel policies from varying Coalition member entities, those entities should arrange for Board Member travel and reimbursement under their own jurisdictions' policies. We then recommend, that RCLC reimburse the member entity for that approved travel. Language should be drafted in the RCLC Travel Policy to accomplish this change. Reasons to consider this policy change:
 - a. This would simplify Board Member travel in that they would not need to follow varying travel policies.
 - b. This would eliminate the risk of any duplication of travel claims between the Board Member's entity and the RCLC.
 - c. This would increase efficiencies in the audit, review and approval process to help ensure compliance with policy.
 - d. This further supports that the entity is the member of the RCLC under the JPA, and reduces the need to involve individual Board Members in the event that a future review reveals reimbursements are due either to RCLC or vice versa.
8. If the proposed change referenced in Section IV., 7 above is not adopted, then we recommend for Board Members that are reimbursed directly from RCLC under RCLC Travel Policy, include a certification statement that the Board Member has not and will not seek reimbursement from any other source. This would ensure that a Board Member is not reimbursed for the same travel event from both entities. This can be accomplished by the use of a Board Travel Reimbursement Form.
9. Review and revise the language in the ANDREA ROMERO CONSULTING, LLC Services Agreement to include all business expenses into the overall fixed fee.
10. Any special projects agreed to be purchased/performed and paid for by the RCLC that are not identified specifically in the contract, should be invoiced directly to RCLC and not paid for by ANDREA ROMERO CONSULTING, LLC and then submitted for reimbursement. Payments to contractor are subject to 1099 reporting as non-employee compensation.
11. To avoid the appearance of duplicate mileage reimbursement claims, staff from ANDREA ROMERO CONSULTING, LLC should indicate on the claim form that both staff individuals traveled separately to the same event. If traveled together, only one claim can be submitted.
12. All invoices and reimbursement requests should be submitted directly to the RCLC Treasurer for review of compliance with policy and approval.

- Once approved by the Treasurer, the Treasurer should then correspond with the designated contact of the Fiscal Agent to proceed with payment.
13. As noted in the August 17, 2012 minutes, a long term financial policy or other form of agreement should be drafted to clarify roles and responsibilities of the RCLC and the Fiscal Agent.
 14. We recommend the re-issuance of the 2016 Form 1099-MISC to ANDREA ROMERO CONSULTING, LLC to include all reimbursable expenses that were paid out and should have been included as non-employee compensation. Going forward, all payments to contractor are subject to 1099 requirements to be reported as non-employee compensation.
 15. Revise the language in the ANDREA ROMERO CONSULTING, LLC Services Agreement to remove Los Alamos County under Section C. Compensation, 1. and 2., and clarify that the RCLC shall pay compensation and that itemized monthly invoices shall be submitted directly to the RCLC Treasurer showing amount of compensation due.

Finally, we recommend that the Los Alamos County staff's function in the future would be to perform a secondary review of any payment requests, only after the Treasurer's authorization to approve. Los Alamos County staff should communicate any issues noted back to the Treasurer prior to release of payment in order to correct any items as necessary. Los Alamos County staff, if requested, could provide training to the Executive Director, and/or the Treasurer on how to ensure invoices and reimbursement claims comply with RCLC policies. In addition, Los Alamos County staff could help to prepare travel reimbursement forms for the RCLC that meet the requirements of the Travel Policy to aid in the submission and payment of reimbursable travel expenses.

ANDREA ROMERO CONSULTING, LLC														ATTACHMENT A-1		
Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	Reimbursement Type (As Approved and Paid)								Check Total	Check Difference		
					In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking-Shuttle-Taxi	Registration Fees	Hotel - Lodging			Actual Meals-Entertainment-Other	
2016	349335	7/5/2016	845.82	FY16 Travel (June 2016) -Paid in FY17	246.78						525.00		74.04	845.82	-	
2017	350195	8/11/2016	418.82	Jul 2016 Reimbursable Expenses	338.45								80.37	418.82	-	
	350945	9/13/2016	1,281.82	Aug 2016 Reimbursable Expenses	111.89				404.36			765.57		1,281.82	-	
	351635	10/11/2016	818.16	Sep 2016 Reimbursable Expenses	448.95					159.66		78.59	130.96	818.16	-	
	352217	11/8/2016	505.56	Oct 2016 Reimbursable Expenses	319.57					35.37			150.62	505.56	-	
	354391	2/23/2017	992.71	Jan 2017 Reimbursable Expenses	385.63				577.60		(25.52)		55.00	992.71	-	
	354712	3/9/2017	2,651.59	Feb 2017 Reimbursable Expenses	281.40					135.01		837.56	1,397.62	2,651.59	-	
	355158	3/30/2017	1,536.44	Feb 2017 Reimbursable Expenses			300.00		402.88			833.56		1,536.44	-	
	356085	5/11/2017	1,578.16	Mar & Apr 2017 Reimbursable Expenses	477.97					20.00		844.66	235.53	1,578.16	-	
	356853	6/8/2017	1,143.65	May 2017 Reimbursable Expenses	220.73					9.00		913.92		1,143.65	-	
	358358	8/3/2017	218.62	Jun 2017 Reimbursable Expenses	93.73								124.89	218.62	-	
TOTAL					11,145.53	2,678.32	-	300.00	-	1,384.84	359.04	(25.52)	4,273.86	2,174.99	11,145.53	-
2018	358509	8/10/2017	4,476.81	Jul 2017 Reimbursable Expenses	150.44				458.60			407.48	3,460.29	4,476.81	-	
	359582	10/5/2017	9,665.73	Aug 2017 Reimbursable Expenses	548.06				523.45	9.00	425.00	1,433.39	6,726.83	9,665.73	-	
	360177	11/2/2017	2,965.85	Sep 2017 Reimbursable Expenses	116.31				389.45	239.88	295.00	(866.09)	2,791.30	2,965.85	-	
	TOTAL					17,108.39	814.81	-	-	-	1,371.50	248.88	720.00	974.78	12,978.42	17,108.39
GRAND TOTAL					29,099.74	3,739.91	-	300.00	-	2,756.34	607.92	1,219.48	5,248.64	15,227.45	29,099.74	-

Los Alamos County Council
Special Session
March 5, 2018
Item 5.A

ANDREA ROMERO CONSULTING, LLC

ATTACHMENT A-2

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	RCLC Travel Policy Compliance Matrix								
					Evidence of Travel Pre Authorization	In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare Itemized Receipt	Parking-Shuttle-Taxi	Registration Fees	Hotel Itemized Receipt
2016	349335	7/5/2016	845.82	FY16 Travel (June 2016) - Paid in FY17	Not Provided	mileage miscalculated	Not Claimed	Not Claimed	Not Claimed	n/a	n/a	Ok	n/a
2017	350195	8/11/2016	418.82	Jul 2016 Reimbursable Expenses	Not Provided	mileage miscalculated	Not Claimed	Not Claimed	Not Claimed	n/a	n/a	n/a	n/a
	350945	9/13/2016	1,281.82	Aug 2016 Reimbursable Expenses	Not Provided	Ok	Not Claimed	Not Claimed	Not Claimed	Ok	n/a	n/a	Reservation Confirmation Only, Not itemized
	351635	10/11/2016	813.16	Sep 2016 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	n/a	Ok	n/a	n/a
	352217	11/8/2016	505.56	Oct 2016 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	n/a	Ok	n/a	n/a
	354391	2/23/2017	992.71	Jan 2017 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	Receipt Not Provided	n/a	n/a	n/a
	354712	3/9/2017	2,651.59	Feb 2017 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	n/a	Destination - Purpose Not Provided	n/a	Ok
	355158	3/30/2017	1,536.44	Feb 2017 Reimbursable Expenses	Not Provided	Ok	Not Claimed	Yes	Not Claimed	Yes	n/a	n/a	n/a
	356085	5/11/2017	1,578.16	Mar & Apr 2017 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	n/a	Yes	n/a	n/a
	356853	6/8/2017	1,143.65	May 2017 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	n/a	Yes	n/a	n/a
	358358	8/3/2017	218.62	Jun 2017 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	n/a	n/a	n/a	n/a
TOTAL			11,145.53										
2018	358509	8/10/2017	4,476.81	Jul 2017 Reimbursable Expenses	Not Provided	mileage miscalculated	Not Claimed	Not Claimed	Not Claimed	Yes	n/a	n/a	Reservation Confirmation Only, Not itemized
	359582	10/5/2017	9,665.73	Aug 2017 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	Yes	Yes	n/a	Reservation Confirmation Only, Not itemized
	360177	11/2/2017	2,965.85	Sep 2017 Reimbursable Expenses	Not Provided	possible mileage duplication	Not Claimed	Not Claimed	Not Claimed	Yes	Yes	No Receipt or Invoice Provided	n/a
TOTAL			17,108.39										
GRAND TOTAL			29,099.74										

ANDREA ROMERO CONSULTING, LLC

ANDREA ROMAN

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	Reimbursement Type (Audited-Adjusted)								Actual Meals-Entertainment-Other	Adjusted Total	Difference: Due To / (Due From)	
					In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking-Shuttle-Taxi	Registration Fees	Hotel - Lodging				
2016	349335	7/5/2016	845.82	FY16 Travel (June 2016) -Paid in FY17	230.58	50.00	-	8.00	-	-	525.00	-	28.08	841.66	(4.16)	
2017	350195	8/11/2016	418.82	Jul 2016 Reimbursable Expenses	338.45	-	-	-	-	-	-	-	17.10	355.55	(63.27)	
	350945	9/13/2016	1,281.82	Aug 2016 Reimbursable Expenses	111.89	50.00	-	8.00	404.36	-	-	765.57	-	1,339.82	58.00	
	351635	10/11/2016	818.16	Sep 2016 Reimbursable Expenses	448.95	50.00	360.00	56.00	-	159.66	-	37.48	35.23	1,147.32	329.16	
	352217	11/8/2016	505.56	Oct 2016 Reimbursable Expenses	319.57	-	-	-	-	35.37	-	-	75.18	430.12	(75.44)	
	354391	2/23/2017	992.71	Jan 2017 Reimbursable Expenses	385.63	-	-	-	-	-	(25.52)	-	-	360.11	(632.60)	
	354712	3/9/2017	2,651.59	Feb 2017 Reimbursable Expenses	281.40	-	420.00	56.00	-	135.01	-	833.56	39.67	1,765.64	(885.95)	
	355158	3/30/2017	1,536.44	Feb 2017 Reimbursable Expenses	58.85	-	480.00	64.00	916.62	40.07	-	1,453.60	-	3,013.14	1,476.70	
	356085	5/11/2017	1,578.16	Mar & Apr 2017 Reimbursable Expenses	477.97	-	-	-	-	20.00	-	833.56	162.88	1,494.41	(83.75)	
	356853	6/8/2017	1,143.65	May 2017 Reimbursable Expenses	220.73	-	300.00	40.00	-	103.88	400.00	913.92	-	1,978.53	834.88	
	358358	8/3/2017	218.62	Jun 2017 Reimbursable Expenses	93.73	-	-	-	-	-	-	-	124.89	218.62	-	
TOTAL				11,145.53	2,737.17	100.00	1,560.00	224.00	1,320.98	493.99	374.48	4,837.69	454.95	12,103.26	957.73	
														13,103.28	957.73	
2018	358509	8/10/2017	4,476.81	Jul 2017 Reimbursable Expenses	150.44	-	-	-	458.60	-	-	407.48	3,437.50	4,454.02	(22.79)	
	359582	10/5/2017	9,665.73	Aug 2017 Reimbursable Expenses	548.06	-	-	-	523.45	9.00	425.00	1,433.39	5,647.89	8,586.79	(1,078.94)	
	360177	11/2/2017	2,965.85	Sep 2017 Reimbursable Expenses	116.31	-	420.00	26.00	389.45	239.88	-	(866.09)	541.56	867.11	(2,098.74)	
TOTAL				17,108.39	814.81	-	420.00	26.00	1,371.50	248.88	425.00	974.78	9,626.95	13,907.92	(3,200.47)	
GRAND TOTAL					29,099.74	3,782.56	150.00	1,980.00	258.00	2,692.48	742.87	1,324.48	5,812.47	10,109.98	26,852.84	(2,246.90)

Los Alamos County Council
Special Session
March 5, 2018
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ANDREA ROMERO CONSULTING, LLC

ATTACHMENT A-4

	In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking- Shuttle-Taxi	Registration Fees	Hotel - Lodging	Actual Meals- Entertainment- Other	TOTAL
SUMMARY OF CLAIMS AS APPROVED AND PAID	3,739.91	-	300.00	-	2,756.34	607.92	1,219.48	5,248.64	15,227.45	29,099.74
SUMMARY OF CLAIMS AS AUDITED AND ADJUSTED	3,782.56	150.00	1,980.00	258.00	2,692.48	742.87	1,324.48	5,812.47	10,109.98	26,852.84
DIFFERENCE	42.65	150.00	1,680.00	258.00	(63.86)	134.95	105.00	563.83	(5,117.47)	(\$2,246.90)

SUMMARY OF AUDIT ADJUSTMENTS	Disallow: \$16.19 from miscalculated mileage on Check#349335	Add: \$150.00- Not claimed, but eligible claim per travel policy. Per diem based on what is reasonably assumed a full day of events.	Add: \$1,680.00- Not claimed, but eligible claim per travel policy. Per diem based on what is reasonably assumed a full day of events.	Add: \$258.00- Not claimed, but eligible claim per travel policy. Per diem based on what is reasonably assumed a full day of events.	Disallow: \$577.60 Check #354394 did not provide airfare receipt.	Add: \$40.07 claimed but not paid on Check #355158	Add: \$400.00 - Math error on ARC invoice. Claimed, but not paid on Check #356853.	Add: \$625.17 - Check# 355158 did not include approved claim. Disallow: \$61.34 Hotel Room Service Charges	Disallow: \$5,117.47- Actual expenses disallowed for meals [See Detail Schedule in Attachment A-5]
	Add: \$58.85 from missed claim on Check#355158 Observation: On several mileage claims, it appears that both ARC Staff may have traveled together to the same meeting/event and claimed mileage twice. If driving separately, claimant should specifically indicate so on				Add: \$513.74 Check# 355158 did not include approved claim.	Add: \$94.88 - Math error on ARC invoice. Claimed, but not paid on Check #356853.	Disallow: \$295.00 - No evidence of registration fee provided on Check #360177.		

ANDREA ROMERO CONSULTING, LLC**DETAILED SCHEDULE OF PREVIOUSLY PAID, BUT DISALLOWED CLAIMS - \$5,117.47****Check #349335 - \$45.96**

- \$31.19 - Actual Meal-Clafoutis-Meeting with Patrick Woerhle - No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$14.77 - Lunch-El Parasol-Rio Arriba Leadership Summit - No itemized receipt provided-Actual Meal Expense Reimbursement not supported by the Travel Policy

Check #350195 - \$63.27

- \$37.75 - Lunch-La Cocina-with Mayor Alice-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$18.56 - Lunch-Blue Window Bistro-with Dave Lyons-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$6.96-Lunch - El Parasol-with Henry Roybal-Actual meal expense not supported by the Travel Policy

Check #351635 - \$95.73

- \$11.27 - Black Mesa Coffee Co.-Beverages and snacks not allowed by the Travel Policy
- \$9.35 - Dinner-Cibo Express-Actual meal expense not supported by the Travel Policy
- \$49.09 - Lunch-Gabriel's Restaurant-with Patrick W, LANL- No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$26.02 - Dinner-Paper Dosa-with Brian Crone, Rep. Lujan- No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

Check #352217 - \$75.44

- \$10.82 - Party City Tablecloth for EM Solicitor Breakfast-covered by Contract Services Agreement
- \$35.59 - Lunch-La Posada-with Kathy Keith, LANL CPO-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$29.03 - Lunch-La Posada-with Justin Greene, review of CPO-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

Check #354391 - \$55.00

- \$50.01 - Sprouts-RCLC Meeting Breakfast - No Receipt Provided
- \$4.99 - Whole Foods-RCLC Meeting Breakfast - No Receipt Provided

Check #354712 - \$1,357.95

- \$9.13 - Lunch-National Gallery of Art-Actual meal expense not supported by the Travel Policy
- \$8.57 - Breakfast-Comida Buena, Abq Int'l Airport-Actual meal expense not supported by the Travel Policy
- \$796.25 - Dinner-Casa Luca-RCLC/ECA group meal-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$8.80 - Lunch-Amsterdam Falafelshop-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$50.00 - Dinner -Chaplins Restaurant-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$1.70 - Coffee-Sodexo-Beverages and snacks not allowed by the Travel Policy
- \$9.32 - Breakfast-West Wing Café-Actual meal expense not supported by the Travel Policy
- \$131.07 - Lunch-Thunder Grill-RCLC group meal-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$197.12 - Dinner-Momofuku CCDC-RCLC group meal-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$35.00 - Dinner-Hank's Oyster-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$9.13 - Lunch-National Gallery of Art Café-Duplicate Claim-Actual meal expense not supported by the Travel Policy
- \$8.80 - Lunch-Falafelshop-Actual meal expense not supported by the Travel Policy
- \$5.09 - Snack-Uncommon Café-Beverages and snacks not allowed by the Travel Policy
- \$44.68 - Dinner-Art & Soul Restaurant-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$9.66 - Breakfast-West Wing Café-Actual meal expense not supported by the Travel Policy
- \$1.70 - Coffee-Sodexo Cafeteria-Actual meal expense not supported by the Travel Policy
- \$4.00 - Tea-Art Bar-Actual meal expense not supported by the Travel Policy
- \$18.40 - Dinner-Hank's Oyster Bar-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$9.53 - Lunch-TGI Friday's-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

Check #356085 - \$72.65

- \$46.34 - Lunch-Gabriel's Restaurant-with Patrick Woerhle LANL-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$26.31 - Lunch-La CocinaRestaurant-with Rosemary Maestas, LANL-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

Check #358509 - \$22.79

- \$22.79 - Lunch-Gabriel's Restaurant-Santa Fe lunch with Patrick Woerhle-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

Check #359582 - \$1,078.94

- \$286.78 - Dinner-Bull Ring-meeting w Mayor Gonzales, Harris Walker(NSNA)-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$57.53 - Vino Volo-travel to WA-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$10.28 - Tailwind Concessions-meal travel to Abq-Actual meal expense not supported by the Travel Policy
- \$307.00 - MLB.com Nationals Game in DC (12 tickets)-Entertainment expense reimbursement not supported by the Travel Policy
- \$396.26 - Dinner-El Parasol EM & Board members-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$21.09 - Lunch-SF Bar & Grill-lunch w Patrick Woerhle-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

Check #360177 - \$2,249.74

- \$1,850.95 - Dinner-Casa Luca 16 person RCLC Dinner-purchase of alcohol disallowed-actual meal expense reimbursement not supported by the Travel Policy
- \$205.79 - The Printers of Santa Fe - No receipt provided
- \$52.00 - Dinner-Jaleo-meal in DC-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$93.00 - Lunch-The Alibi-DC travel lunch mtg-No itemized receipt provided-Image of receipt truncated-actual meal expense reimbursement not supported by the Travel Policy
- \$18.00 - Dinner- National Park VA Country Stadium-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$15.00 - Breakfast- Sky Canyon-Dallas (headed to DC)-No receipt provided-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$15.00 - Breakfast-Chili's-(1/2 receipt + tip)-Actual meal expense not supported by the Travel Policy

DETAILED SCHEDULE OF DISALLOWED CLAIMS THAT WERE NOT PAID EITHER DUE TO LAC PROCESSING ERROR OR ARC CALCULATION ERROR:**Check #355158 - \$79.21**

- \$79.21 - Food (see attached receipts)-Claim was missed by Los Alamos County when processing-Receipts do not total \$79.21-Actual meal expense not supported by the Travel Policy

Check #356853 - \$49.56

- \$20.94 - Lunch-Capitol Hill Crab Cake-Claim was presented but miscalculated by ARC-Actual meal expense not supported by the Travel Policy
- \$12.80 - Dinner-Dirty Habit, DC-Claim was presented but miscalculated by ARC-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
- \$15.82 - Breakfast-The Range Café-Claim was presented but miscalculated by ARC-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

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ALICE LUCERO

ATTACHMENT B-1

ATTACHMENT B-1

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	Reimbursement Type (As Approved and Paid)									Check Total	Check Difference	
					In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking-Shuttle-Taxi	Registration Fees	Hotel - Lodging	Actual Meals-Entertainment-Other			
2017	356128	5/11/2017	1,619.55	Board Reimbursement Expenses-Nov 2016	101.65				1,088.46	44.00		365.14	20.30	1,619.55	-	
2018	360193	11/2/2017	2,393.88	Board Reimbursement Expenses-Sep 2017					995.16	61.70	-	1,095.60	241.42	2,393.88	-	
GRAND TOTAL					4,013.43	101.65	-	-	-	2,083.62	105.70	-	1,460.74	261.72	4,013.43	-

ALICE LUCERO

RCLC Travel Policy Compliance Matrix

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	Evidence of Travel Pre Authorization	In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare Itemized Receipt	Parking / Shuttle / Taxi	Registration Fees	Hotel Itemized Receipt
2017	356128	5/11/2017	1,619.55	Board Reimbursement Expenses-Nov 2016	Not Provided	ok	Not Claimed	Not Claimed	Not Claimed	Only provided copy of credit card transaction. No itemized airline receipt. Not able to audit whether traveling first class or coach	ok	n/a	ok
2018	360193	11/2/2017	2,393.88	Board Reimbursement Expenses-Sep 2017	Not Provided	\$104.86 in mileage was claimed but not included in check amount	Not Claimed	Not Claimed	Not Claimed	Itemized receipt provided which includes upgrade to business select seating	n/a	n/a	Reservation confirmatin only, not itemized
GRAND TOTAL			4,013.43										

ALICE LUCERO
ATTACHMENT B-3

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	Reimbursement Type (Audited-Adjusted)								Actual Meals-Entertainment-Other	Adjusted Total	Difference: Due To / (Due From)
					In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking-Shuttle-Taxi	Registration Fees	Hotel - Lodging			
2017	356128	5/11/2017	1,619.55	Board Reimbursement Expenses-Nov 2016	101.65		240.00	32.00	1,088.46	44.00		365.14		1,871.25	251.70
2018	360193	11/2/2017	2,393.88	Board Reimbursement Expenses-Sep 2017	104.86		300.00	40.00	995.16	51.70	-	1,062.00		2,553.72	159.84
GRAND TOTAL			4,013.43		206.51	-	540.00	72.00	2,083.62	95.70	-	1,427.14	-	4,424.97	411.54

ALICE LUCERO										ATTACHMENT B-4
	In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking- Shuttle-Taxi	Registration Fees	Hotel - Lodging	Actual Meals- Entertainment- Other	TOTAL
SUMMARY OF CLAIMS AS APPROVED AND PAID	101.65	-	-	-	2,083.62	105.70	-	1,460.74	261.72	4,013.43
SUMMARY OF CLAIMS AS AUDITED AND ADJUSTED	206.51	-	540.00	72.00	2,083.62	95.70	-	1,427.14	-	4,424.97
DIFFERENCE	104.86	-	540.00	72.00	-	(10.00)	-	(33.60)	(261.72)	411.54
SUMMARY OF AUDIT ADJUSTMENTS	Add: \$104.86 from missed claim on Check# 360193		Add: \$540.00- Not Claimed, but eligible claim per travel policy. Per diem based on what is reasonably assumed a full day of travel.	Add: \$72.00- Not Claimed, but eligible claim per travel policy. Per diem based on what is reasonably assumed a full day of travel.		Disallow: \$10.00 for Taxi to Dinner.		Disallow: \$33.60 Hotel Room Service Charges	Disallow: \$261.72- Actual expenses disallowed for meals (see detail schedule in Attachment B-5)	

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ALICE LUCERO**ATTACHMENT B-5****DETAILED SCHEDULE OF PREVIOUSLY PAID, BUT DISALLOWED CLAIMS - \$261.72****Check #356128-\$20.30**

\$13.39-Water-Snack-Grove Smoothie King-Beverages and snacks not allowed by the Travel Policy

\$6.91-Water-Snack-Comida Buena-Beverages and snacks not allowed by the Travel Policy

Check #360193-\$241.42

\$86.56-Dinner-Clydes Mark Center-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

\$100.00-Dinner-Finn & Porter-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

\$21.16-Breakfast-Comida Buena-Actual meal expense not supported by the Travel Policy

\$22.38-Pizza Vino-Airport-Actual meal expense not supported by the Travel Policy

\$11.32-Dinner-Popeye's-Actual meal expense not supported by the Travel Policy

CITY OF SANTA FE

ATTACHMENT C-1

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	Reimbursement Type (As Approved and Paid)								Check Total	Check Difference	
					In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking-Shuttle-Taxi	Registration Fees	Hotel - Lodging			Actual Meals-Entertainment-Other
2017	350959	9/13/2016	1,105.61	Board Reimbursement Expenses-May 2016-Peter Ives	64.80					38.90		948.06	53.85	1,105.61	-
2018	360226	11/6/2017	2,471.62	Board Reimbursement Expenses-Sep 2017-Javier Gonzales					1,748.09	298.53	425.00			2,471.62	-
	360425	11/16/2017	1,060.45	Board Reimbursement Expenses-Sep 2017-Javier Gonzales								1,060.45		1,060.45	-
GRAND TOTAL				4,637.68	64.80	-	-	-	1,748.09	337.43	425.00	2,008.51	53.85	4,637.68	-

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CITY OF SANTA FE

ATTACHMENT C-2

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	RCLC Travel Policy Compliance Matrix								
					Evidence of Travel Pre Authorization	In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare Itemized Receipt	Parking-Shuttle-Taxi	Registration Fees	Hotel Itemized Receipt
2017	350959	9/13/2016	1,105.61	Board Reimbursement Expenses-May 2016-Peter Ives	Not Provided	ok	n/a	Not Claimed	Not Claimed	n/a	No receipts provided, only a copy of bank statement showing actual charge	n/a	ok
2018	360226	11/6/2017	2,471.62	Board Reimbursement Expenses-Sep 2017-Javier Gonzales	Not Provided	n/a	n/a	n/a	n/a	Airline ticket was upgraded to first class. Justification of upgrade documented and attached as supporting documentation	Receipts provided, but no explanation of destination. Unable to audit if travel is related to locations of personal interest.	ok	Hotel receipt was attached but was missed for payment
	360425	11/16/2017	1,060.45	Board Reimbursement Expenses-Sep 2017-Javier Gonzales	n/a	n/a	n/a	Not Claimed	Not Claimed	n/a	n/a	n/a	Paid hotel that was not paid on previous invoice. Itemized receipt includes restaurant dining or room service charges
GRAND TOTAL			4,637.68										

CITY OF SANTA FE

Fiscal Year	Check No.	Check Date	Check Amount	Invoice Description	Reimbursement Type (Audited-Adjusted)								Actual Meals-Entertainment-Other	Adjusted Total	Difference: Due To / (Due From)
					In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking-Shuttle-Taxi	Registration Fees	Hotel - Lodging			
2017	350959	9/13/2016	1,105.61	Board Reimbursement Expenses-May 2016-Peter Ives	64.80		240.00	32.00		38.90		948.06		1,323.76	218.15
2018	360226	11/6/2017	2,471.62	Board Reimbursement Expenses-Sep 2017-Javier Gonzales					1,748.09	298.53	425.00			2,471.62	-
	360425	11/16/2017	1,060.45	Board Reimbursement Expenses-Sep 2017-Javier Gonzales			240.00	32.00				995.73		1,267.73	207.28
GRAND TOTAL				4,637.68	64.80	-	480.00	64.00	1,748.09	337.43	425.00	1,943.79	-	5,063.11	425.43

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CITY OF SANTA FE

ATTACHMENT C-4

	In State Travel Mileage	In State Per Diem Meals	Out State Per Diem Meals	Incidental Allowance	Airfare	Parking- Shuttle-Taxi	Registration Fees	Hotel - Lodging	Actual Meals- Entertainment- Other	TOTAL
SUMMARY OF CLAIMS AS APPROVED AND PAID	64.80	-	-	-	1,748.09	337.43	425.00	2,008.51	53.85	4,637.68
SUMMARY OF CLAIMS AS AUDITED AND ADJUSTED	64.80	-	480.00	64.00	1,748.09	337.43	425.00	1,943.79	-	5,063.11
DIFFERENCE	-	-	480.00	64.00	-	-	-	(64.72)	(53.85)	\$425.43

SUMMARY OF AUDIT
ADJUSTMENTS

Add: \$480.00 Not claimed, but eligible claim per travel policy. Per diem based on what is reasonably assumed a full day of events.	Add: \$64.00 Not claimed, but eligible claim per travel policy. Per diem based on what is reasonably assumed a full day of events.	Disallow: \$64.72 Hotel Room Service Charges for Javier Gonzales	Disallow: \$53.85- Actual expenses disallowed for actual meals (see detail schedule Attachment C-5)
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CITY OF SANTA FE

DETAILED SCHEDULE OF PREVIOUSLY PAID, BUT DISALLOWED CLAIMS - \$53.85

Check #350959-\$53.85

\$21.10 - Brookland Pint-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
\$14.05 - Le Pain Quotidien-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy
\$18.70 - Sakana-No Itemized Receipt Provided-No itemized receipt provided-actual meal expense reimbursement not supported by the Travel Policy

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